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**James A. Carder**  
Director  
Division of Accounting

## **MEMORANDUM**

**TO:** State Agencies  
**FROM:** OA/Accounting  
**DATE:** June 25, 2004  
**RE:** FY 04 Journal Voucher Lapse Period Processing

As stated in our Fiscal Year End Accounting Procedures, Journal Vouchers (JV) processed in July 2004 to correct FY 04 payment and receipt transactions must have an accounting period (13), fiscal year (04) and budget fiscal year (04). Please review all JVs on the Suspense File (SUSF) and enter this information if applicable. After doing a process/edit on the document, you will receive the error A921O Accounting Period Closed. This is an overridable error that can only be overridden by the Office of Administration, Division of Accounting. OA/Accounting will be reviewing rejected JVs ONLY that are on SUSF and applying the override. This review will be done twice a day. Make sure the JVs are in REJECT status and only have the A921O overridable error. The final review and approval will be completed when the supporting documentation is received and the document is in PEND5 status. Please keep in mind that JVs processed in July 2004 to correct FY 04 payments to increase General Revenue expenditures previously recorded on a Payment Document and decrease General Revenue Cash previously recorded on a Cash Receipt **MUST** have the written prior approval of OA/Budget and Planning prior to processing by OA/Accounting.

If you have any questions, please contact your Agency Customer Service Coordinator (ACSC). Your ACSC may contact OA/Division of Accounting Agency Customer Service desk if necessary.